

# North Dakota State Income Tax Information

<b>State Abbreviation:</b>	ND
<b>State Tax Withholding State Code:</b>	38
<b>Acceptable Exemption Form:</b>	None
<b>Basis For Withholding:</b>	Federal Exemptions
<b>Acceptable Exemption Data:</b>	None
<b>TSP Deferred:</b>	Yes
<b>Special Coding:</b>	None
<b>Additional Information:</b>	A state tax certificate is not required since Federal exemptions are used in the computation of the state formula.

## Withholding Formula ►(Effective Pay Period 7, 2005)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) ►(includes flexible spending account - health care and dependent care deductions)◄ from the amount computed in step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the annual wages to compute taxable income:

$$\text{Exemption Allowance} = \text{►\$3,200◄} \times \text{Number of Exemptions}$$

6. Apply the taxable income computed in step 5 to the following table to determine the annual North Dakota income tax withholding:

**Tax Withholding Table**  
**Single**  
**or**  
**Head of Household**

If the Amount of Taxable Income Is:		The Amount of North Dakota Tax Withholding Should Be:			Of Excess Over:
Over:	But Not Over:				
\$ ►0	\$ 3,400	\$ 0.00	plus	0.00%	\$ 0
3,400	31,500	0.00	plus	2.10%	3,400
31,500	66,500	590.10	plus	3.92%	31,500
66,500	152,000	1,962.10	plus	4.34%	66,500
152,000	328,100	5,672.80	plus	5.04%	152,000
328,100	and over	14,548.24	plus	5.54%	328,100◄

If the Amount of Taxable Income Is:		Married The Amount of North Dakota Tax Withholding Should Be:				Of Excess Over:
Over:	But Not Over:					
\$ 0	\$ 8,200	\$ 0.00	plus	0.00%		\$ 0
8,200	56,200	0.00	plus	2.10%		8,200
56,200	106,800	1,008.00	plus	3.92%		56,200
106,800	190,000	2,991.52	plus	4.34%		106,800
190,000	333,200	6,602.40	plus	5.04%		190,000
333,200	and over	13,819.68	plus	5.54%		333,200

7. Divide the annual North Dakota income tax withholding determined in step 6 by 26 and round to the nearest dollar to obtain the biweekly North Dakota income tax withholding.